

EXHIBIT M

Summary Of Revisions To Solicitation Documents

Summary Of Revisions To Solicitation Documents

EXHIBIT	DOCUMENT NAME	SUMMARY OF CHANGES OR FUNCTION
	Proposed Solicitation Procedures Order	<ul style="list-style-type: none"> • Dates were updated throughout to reflect the current proposed solicitation and confirmation schedule. • Changes were made to reflect procedural events since September 6, 2007, including a recitation of the interim orders entered, the objections filed, and the responses and revisions filed by the Debtors. • A finding was added in paragraph A that the Disclosure Statement complies with the requirements of Bankruptcy Rule 3016(c). • Paragraph 2 was added to make clear that notice of the Disclosure Statement Hearing was proper. • In paragraph 6, the parties to be served with objections to confirmation were updated to mirror the Disclosure Statement. • Paragraph 8 now provides that the Debtors will have local plant managers transmit certain notices to non-U.S. employees. • The description of the Solicitation Packages in paragraph 8 was also revised to provide that (a) the Debtors will include the order approving the Disclosure Statement on the CD-ROM to be included in Solicitation Packages and (b) the Debtors have the discretion to include in the Solicitation Packages a form W-9 or a form W-8BEN. • For ease of reference, footnote 6 was added to list the classes of claims under the Plan. • Paragraph 10 was added to authorize the Debtors to translate the Confirmation Hearing Notice and the Notice of Non-Voting Status for their non-U.S. employees. • In paragraph 11, the Debtors are authorized to distribute a ballot directly to registered holders of common stock who hold the stock in their own name and not in street name. Paragraph 11 was also revised to make the proposed order consistent with the Preliminary MDL Settlement Approval Order. • Paragraph 18 now includes language confirming that the Plan, Disclosure Statement, and Confirmation Hearing Notice comply with Bankruptcy Rules 3016(c), 2002(c)(3) and (l), and 3017(f) and allowing the Debtors to send a Confirmation Hearing Notice to parties to executory contracts and unexpired leases. • In paragraph 18, a number of additional newspapers in which the Confirmation Hearing Notice will be published have been identified.

EXHIBIT	DOCUMENT NAME	SUMMARY OF CHANGES OR FUNCTION
		<ul style="list-style-type: none"> • Paragraph 23 includes language authorizing the Debtors to send a separate notice to claimants whose claims are objected to after the Solicitation Date, explaining the impact of the objection on the claimants' voting rights and the applicable procedures under Rule 3018. This paragraph also clarifies the procedure if a claim has been estimated and is subsequently objected to. • Paragraph 25 includes language directing the Debtors to send the Confirmation Hearing Notice to parties who might not otherwise receive a Solicitation Package because the Debtors' records reflect their claims as paid. • Paragraphs 28 and 32 are revised so that partially unliquidated claims will be voted only in the amount of the liquidated portion of such claims rather than in the amount of \$1.00 for the unliquidated portion of such claims. • In paragraph 29, language is added to make clear that ballots cast by holders of Securities that purchased them after the Record Date will not be counted. • Paragraph 32 and 33 have been revised to make clear that prepetition litigation claims are considered unliquidated claims for the purpose of the solicitation procedures. • Paragraph 35 requests permission to file the voting results the day before the confirmation hearing. • A sentence was added to paragraph 37 to explicitly provide that the Debtors are not required to serve Plan exhibits and schedules on parties-in-interest because these documents will be available on the Delphi Legal Information Website. • Paragraph 39 has been added to authorize the form of notice to be made available to certain of the Debtors' employees which will explain the reason for which the employees are receiving each of the solicitation-related documents. • The cure claim procedures in paragraph 40 were revised to (a) direct parties wishing to object to the assumption of their contracts to serve such objections on the notice parties, (b) clarify that the plan currency paid to cure claimants who so elect will be in the nature of that provided to general unsecured creditors, and (c) authorize the Debtors to remit adjudicated distributions directly to the contract party. • Paragraph 41 was added to give the Debtors the authority to provide a form of notice to parties who may hold or may have purchased claims from material supply agreement counterparties who have been given a cure payment election pursuant to the Cure Amount Notice and to make clear that this notice relieves the Debtors of any further obligation to these parties with respect to the cure. • Because the Debtors have multiple addresses for certain of the companies receiving a Cure Amount Notice, paragraph 42 was added to give the Debtors the authority to provide a form of notice to company personnel at these other notice addresses informing them that the Cure Amount Notice has

EXHIBIT	DOCUMENT NAME	SUMMARY OF CHANGES OR FUNCTION
		<p>been sent to another address at such company.</p> <ul style="list-style-type: none"> • In light of the Court's entry of the Reclamation Order, paragraph 44 has been revised to refer to the Reclamation Order to authorize the use of the Reclamation Election Notice and paragraph I has been removed from the findings. • Paragraph 45 has been added to provide that, if Delphi opens a trading window for insiders to trade Delphi securities, members of the Statutory Committees will also have an opportunity to trade.
A	Ballots	<ul style="list-style-type: none"> • Dates in the ballots were updated throughout to reflect the current proposed solicitation and confirmation schedule. • Correct phone numbers for inquiries were added to the ballots. • On beneficial owner ballots, the language regarding voting by authorized signatories was clarified. • The ballots for the TOPrS were revised to reflect the interest rate on the notes. • The ballots were revised, when appropriate, to reflect the Debtors' filing of their First Amended Joint Plan of Reorganization. • The General Motors Corporation ballot was revised to tailor the ballot to General Motors Corporation as the sole member of Class D. • The ballots for Class E (Section 510(b) Note Claims), Class G-2 (Section 510(b) Equity Claims), and Class H (Section 510(b) ERISA Claims) were revised to reflect the Court's entry of the Preliminary MDL Settlement Approval Order.

EXHIBIT	DOCUMENT NAME	SUMMARY OF CHANGES OR FUNCTION
B	Confirmation Hearing Notice	<ul style="list-style-type: none"> • Dates in the Confirmation Hearing Notice were updated throughout to reflect the current proposed solicitation and confirmation schedule. • The Confirmation Hearing Notice was revised to reflect its distribution to interest holders in addition to creditors and equity security holders. • The parties to be served with objections to confirmation were updated to mirror the Disclosure Statement. • Additional language was added to clarify the procedures for submission of cure claims. • The Confirmation Hearing Notice was revised so that partially unliquidated claims will be voted only in the amount of the liquidated portion of such claims rather than in the amount of \$1.00 for the unliquidated portion of such claims. • The paragraph regarding the injunction to enforce releases was updated to reflect changes contained in the Plan.
C	Unimpaired Notice	<ul style="list-style-type: none"> • Dates in the Unimpaired Notice were updated throughout to reflect the current proposed solicitation and confirmation schedule. • For ease of reference, footnote 2 was added to provide the definition of Flow-Through Claims. • The parties to be served with objections to confirmation were updated to mirror the Disclosure Statement.
D	Non-Voting Status Notice	<ul style="list-style-type: none"> • Dates in the Non-Voting Status Notice were updated throughout to reflect the current proposed solicitation and confirmation schedule. • The Non-Voting Status Notice was revised so that it clearly applies to holders of interests. • The parties to be served with objections to confirmation were updated to mirror the Disclosure Statement.
E	Notice To Parties Subject To A Post-Solicitation Date Objection	<ul style="list-style-type: none"> • This is a new notice that was added to explain, to parties whose claims were objected to after the Solicitation Date, the impact of the objection on the claimants' voting rights and the applicable procedures under Rule 3018.

EXHIBIT	DOCUMENT NAME	SUMMARY OF CHANGES OR FUNCTION
F	UAW Notice	<ul style="list-style-type: none"> Dates in these notices were updated throughout to reflect the current proposed solicitation and confirmation schedule and to correct a scrivener's error. The notices were also revised in conjunction with comments from the unions to make the reading and comprehension easier for their intended recipients.
G	USW Notice	
H	IUE-CWA Notice	
I	IAM Notice	
J	IBEW Notice	
K	IUOE Notice	
L	Non-represented Employees Notice	
M	Cure Amount Notice	<ul style="list-style-type: none"> The Cure Amount Notice was revised to reflect the treatment currently being afforded to cure claimants who elect to have their cure claims treated as general unsecured claims. The Cure Amount Notice was revised to make clear that cure claimants who elect to receive cash on account of their cure claims will not receive postpetition interest and to make clear that distributions on account of cure claims will be provided on the Distribution Date, as defined in the Plan. The parties to be served with objections to confirmation were updated to mirror the Disclosure Statement.
N	Notice To Assignees, Transferees, And Purchasers Of Claims Of Cure Procedures Established Under Solicitation Procedures Order	<ul style="list-style-type: none"> This is a new notice to parties who may hold or may have purchased claims from material supply agreement counterparties who have been given a cure payment election pursuant to the Cure Amount Notice and to make clear that this notice relieves the Debtors of any further obligation to these parties with respect to the cure.
O	Notice To Contract Counterparty With Multiple Addresses Of Transmittal Of Cure Amount Notice	<ul style="list-style-type: none"> This is a new notice to be used when the Debtors have multiple addresses for a counterparty to a contract to be assumed and will be sent to company personnel at these other notice addresses informing them that the Cure Amount Notice has been sent to another address at such company.

EXHIBIT	DOCUMENT NAME	SUMMARY OF CHANGES OR FUNCTION
P	Postpetition Interest Rate Notice	<ul style="list-style-type: none">• Dates in the Postpetition Interest Rate Notice were updated throughout to reflect the current proposed solicitation and confirmation schedule.• The date through which interest will accrue was changed to reflect revisions to the Plan since September 6.• Language was added to make clear that, should parties dispute the rate of interest to be paid, their claim will be deemed disputed and they will not be eligible to receive a distribution until the dispute is resolved.
Q	Reclamation Election Notice	<ul style="list-style-type: none">• Dates in the Reclamation Notice were updated throughout to reflect the current proposed solicitation and confirmation schedule.• The date through which interest will accrue was changed to reflect revisions to the Plan since September 6.
R	Notice To Employees Regarding Multiple Solicitation Documents	<ul style="list-style-type: none">• This is a new notice that may be made available to certain of the Debtors' employees which will explain the reason for which the employees are receiving each of the solicitation-related documents. This notice will not be included in the solicitation packages, but may, in the Debtors' sole discretion, be posted on Delphi's intranet and at www.delphidocket.com or sent to employees through normal communications channels.